Item No. 22—Rs. 125 and Rs. 100 transfer of allotments from Medical Sub-Assistant Surgeons to Medical Dietary Charges.

Dr. D. Raghavendra Rao.—I rise to move for a transfer of Rs. 125 from 16—Medical—Sub-Assistant Surgeons to Medical Dietary charges Cranganur. I request that this may be allowed.

Demand put and carried.

Dr. D. Raghavendra Rao.—I rise to move for a transfer of Rs. 100 from 16—Medical Sub Assistant Surgeons to Medical Miscellaneous—Cranganur.

Motion No. 6.

M. K. T. Mathew.—*To reduce Rs. 100 by Re. 1.*

(*To point out the urgent necessity of increasing the rate of dietary charges.*)

I do not move it.

Hence the motion was considered withdrawn.

Demand put and carried.

Rs. 236—7—0 from 17—Jails to 16—Law and Justice C—Criminal Justice—Establishment—Transfer of.

Mr. Thomas Manjuran.—I beg to move for a transfer of Rs. 236—7—0 from 17 Jails to 16 Law and Justice (c) Criminal Justice—Establishment. I request that the allotment may be allowed.

Demand put and carried.

The Cochin Income-tax Regulation Amendment Bill.

Mr. Thomas Manjuran.—I beg to move that the Cochin Income-tax Regulation Amendment Bill be read in Council.

Mr. C. J. Mathew.—I second it.

Mr. Thomas Manjuran.—The object of this bill is to bring about a slight amendment in section (b) of the schedule attached to the Income-tax Regulation. In that schedule there is a starting point fixed for assessing companies with an income of Rs. 2,000. It was found that it was not necessary to fix such a minimum income or exemption in the application of income-tax law. We are only amending the regulation so as to conform to the practice that exist in British India and elsewhere. Unlike the case of individual companies which distribute profits to share-holders are not to be granted exemption from income-tax. I do not think this is a mattter which requires examination by a Select Committee.

Mr. C. J. Mathew.—The title of the bill is the Cochin Income-tax Regulation Amendment Bill.

Mr. Thomas Manjuran.—I beg to move that the President may be pleased to suspend the operation of Standing Order

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32 and allow me to move that the bill may be taken into consideration forthwith.

President.—Yes.

Mr. Thomas Manjuran.—I beg to move that the bill may be taken up for consideration.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

Mr. Thomas Manjuran.—I further beg to move that under Standing Order 42 the bill may be taken up and passed on 27th Karkadagam.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

The Tea Cultivation Restriction Bill.

Mr. Thomas Manjuran.—The Government of India has recently introduced, as Hon'ble Members are aware, a system of Tea control. It was found that on account of the flooding of the tea market due to over production some sort of control had to be introduced and the Government of India has accordingly introduced the control. In Br. India the control is being exercised in a two-fold manner, control of the exports and the control of cultivation. Our bill contemplates the latter only namely, the control of cultivation. A Government tea control authority has to be appointed and has to be invested with the control of the cultivation of tea in Cochin State hereafter. I do not think there is any controversial matter in this bill. I move that the bill may be read in Council.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

The title of the bill is the Cochin Tea Cultivation Restriction Bill.

Mr. Thomas Manjuran.—I request that the President may be pleased to suspend the operation of Standing Order 32 and allow me to move that it may be taken up for consideration forthwith.

President.—Yes.

Mr. Thomas Manjuran.—I move that the bill may be taken up for consideration.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

Mr. Thomas Manjuran.—I move that the bill may be taken up and passed on 27th Karkadagam.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

The Matches Excise Duty Bill.

Mr. Thomas Manjuran.—As perhaps all the Hon'ble Members are aware the British Government has recently intro-

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